

Commissioner of the Revenue
REAL ESTATE TAX DEFERRAL FOR THE ELDERLY AND DISABLED
Fiscal Year July 1, 2015 – June 30, 2016
Appointments

Our staff will assist you in completing your application by appointment only on selected days from 8:30 a.m. to 4:00 p.m. beginning in May through August 27, 2015. Appointments will be held at both of our office locations as listed on the cover letter.

Applicants receiving assistance **must provide the documents below** at the time of the appointment.

Income – Annual Gross Amounts for Calendar Year 2014

- Federal income tax return (if required to file)
- Wages – W-2 statement(s)
- Self-Employment Income – Schedule C from federal income tax return
- Unemployment Compensation – 1099-G
- Social Security (SSA/SSI) – SSA-1099
- Railroad Retirement – annual benefits statement
- Non-taxable Veteran's Benefits – VA documentation
- Military Pensions – 1099-R
- Other Pensions – 1099-R
- Annuity & IRA Disbursements – 1099-R
- Interest and Dividends – 1099-INT or 1099-DIV
- Rental Income – dated receipts
- Capital Gains – 1099-B
- Gifts/Lottery/Gambling – 1099-MISC
- Royalties
- Government Assistance
- Support payments – court decree
- Verification of income of relatives and non-relatives who live in the home

Assets – Balances of Accounts or Values of Assets on December 31, 2014

- Checking accounts – bank statements that include the balances on December 31, 2014
- Savings accounts – bank statements that include the balances on December 31, 2014
- Stocks, bonds, CDs, money market certificates, IRAs, and similar asset accounts the balances on December 31, 2014.
- Cash value of life insurance policies (not the face value of the policies) on December 31, 2014.

Proof of Permanent and Total Disability

Pursuant to the Newport News Code §40-50(d), if the applicant is under sixty-five (65) years of age, the applicant must submit disability certification, including the effective date of disability, by either of the following:
Social Security Administration, or Veterans Administration, or the Railroad Retirement Board, or a sworn affidavit by two (2) medical doctors licensed to practice medicine in the Commonwealth of Virginia, to the effect that such person is permanently and totally disabled as defined in section 40-46. The affidavit of at least one (1) of such doctors shall be based upon a physical examination of such person by such doctor. The affidavit of one (1) of such doctors may be based upon medical information contained in the records of the civil service commission which is relevant to the standards for determining permanent and total disability as defined in section 40-46.

To schedule an appointment for assistance, contact the Office of the Commissioner of the Revenue in May through August by calling (757) 926-3535. Completed applications must be postmarked or delivered in person by August 31, 2015.